

Respectfully submitted,
K.D. PHILLIPS LAW FIRM, PLLC

By: /s/ Kerri Phillips
Kerri Phillips
Texas Bar No. 24065906
Phone: (972) 327-5800
Email: kerri@KDphillipslaw.com

6010 W. Spring Creek Parkway
Plano, Texas 75024
Fax: (940) 400-0089
For Service of Filings:
notice@KDphillipslaw.com

ATTORNEY FOR PLAINTIFF

CERTIFICATE OF SERVICE

I certify that the true and correct copy of this document was sent to all counsel of record, hereunder listed via ECF Filing **on this the 27th day of September 2023.**

/s/ Kerri Phillips
Kerri Phillips, Esq.

Jeffrey Bartos
Guerrieri, Bartos, & Roma, P.C.
1900 M Street, NW, Suite 700
Washington, DC 20036
Tel: (202) 624-7400; Fax: (202) 624-7420
Email: jbartos@geclaw.com

Charlette Matts
In-House Counsel for APFA
1004 West Euless Blvd
Euless, TX 76040
Tel: (682) 301-8454
Cmatts@apfa.org

James Sanford
4803 Gaston Avenue
Dallas, TX 75249-1020
Tel: (214) 800-5111; Fax: (214) 838-
0001
Email jim@gillespiesanford.com
Email: joe@gillespiesanford.com

From: Erik Harris <eharris@apfa.org>
Date: Thursday, October 22, 2020 at 12:14 PM
To: Officers <Officers@apfa.org>
Cc: Margot Nikitas <MNikitas@apfa.org>, Bill Osborne <BOSborne@osbornelaw.com>
Subject: FW: Memo for the Board and EC

Erik Harris

National Treasurer

Association of Professional Flight Attendants

Office 817.540.0108x 6231 | Email eharris@apfa.org

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From: Hal O'Neil <oneil@woodcpafirm.com>
Date: Thursday, October 22, 2020 at 12:11 PM
To: Erik Harris <eharris@apfa.org>
Cc: Pam Bush <pbush@woodcpafirm.com>
Subject: Memo for the Board and EC

Erik.....attached is the Board and EC Memo for your review. Also are the attached schedules for each officer. Please get back to me if this memo looks OK.

Thanks, Hal

Hal O'Neil, CPA
Wood, Stephens & O'Neil, L.L.P.
6300 Ridglea Place, Suite #318
Fort Worth, TX 76116

Direct line - 817-886-3428

Firm tele. - 817-377-1700 (my extension #601)

Firm fax - 817-377-1870

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Attachments:

APFA - Board and EC memo.pdf	79.7 KB
APFA - Vargas schedules A - C.pdf	112 KB
APFA - Dunaway schedules A - C.pdf	112 KB
APFA - Martin schedules A - C.pdf	113 KB
APFA - Ross schedules A - C.pdf	137 KB

Appendix 1

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**Wood, Stephens &
O'Neil, L.L.P.**
Certified Public Accountants

6300 Ridglea Place, Suite 318
Fort Worth, TX 76116
Tele. 817-377-1700
Fax 817-377-1870

CONFIDENTIAL MEMORANDUM

MEMO TO: APFA Board of Directors and the Executive Committee

FROM: Hal O'Neil, CPA, Pam Bush

SUBJECT: Review of officer disbursements and the Bob Ross transition agreement

DATE: October 22, 2020

The current APFA officers, in consultation with the APFA staff attorney and outside counsel, requested that our firm review specific former officer expense reimbursements and payroll disbursements, as well as the payments arising from the Bob Ross confidential transition agreement. This informal engagement is substantially less in scope than an audit engagement, the objective of which would be the expression of an opinion regarding these specific disbursements. Accordingly, we do not express an opinion or any form of assurance regarding these disbursements. Our task under this informal engagement, was as follows:

1. To review the backup for the former officers' salary disbursement amounts from 2016 - 2018 and to determine these base salaries were calculated correctly and in compliance with the guidelines and pay rates stipulated in the APFA policy manual. Please see the enclosed schedule A for each officer.
2. To prepare an overpayment schedule of the accrued and unused sick, and accrued and unused vacation time payments made to Bob Ross in 2018, similar to the overpayment schedules we prepared previously for the other three officers. Please see the enclosed schedules B and C for each officer. These overpayment schedules for the other officers were previously provided to the Board of Directors. Please note the Bob Ross confidential transition agreement states that he will be paid all of his accrued and unused sick, and accrued and unused vacation time. This agreement doesn't specify that the payments be made in accordance with the policy manual guidelines. Consequently, these payments appear appropriate and in compliance with the transition agreement. This agreement also specifies reimbursement payments to him of up to \$10,000 in actual moving expenses. His moving expense reimbursement payments did not exceed this amount.
3. To assist the APFA accounting department staff in reviewing and organizing the various requested documents, as set forth in the flight attendants Chinery and Lee financial document request.

Please contact us should the Board of Directors or the Executive Committee have questions regarding our limited engagement.

Sincerely,

Hal O'Neil, CPA

A

Eugenio Vargas - National Treasurer Pay

105 hours paid monthly at the highest purser pay including international override, per the policy manual.

*	Maximum flight attendant pay	60.13		
	Purser Pay	7.50		
	International pay	3.75		
		71.38	105 hours	7,494.90

Bi-monthly pay 4/1/16 - 12/31/16	3,747.45
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**	Maximum flight attendant pay	61.33		
	Purser Pay	7.50		
	International pay	3.75		
		72.58	105 hours	7,620.90

Bi-monthly pay - 1/1/17 - 5/1/17	3,810.45
----------------------------------	----------

91,450.80	Annual salary
250.55	Daily rate for sick and vacation

***	Maximum flight attendant pay	64.96		
	Purser Pay	7.50		
	International pay	3.75		
		76.21	105 hours	8,002.05

Bi-monthly pay - 5/2/17 - 12/31/17	4,001.03
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96,024.60	Annual salary
263.08	Daily rate for sick and vacation

****	Maximum flight attendant pay	66.26		
	Purser Pay	7.50		
	International pay	3.75		
		77.51	105 hours	8,138.55

Bi-monthly pay - 1/1/18 - 3/31/18	4,069.28
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97,662.60	Annual salary
267.57	Daily rate for sick and vacation

- * Pay rates effective 4/1/16
- ** Pay rates effective 1/1/17 - 5/1/17
- *** Pay rates effective 5/2/17 - 12/31/17 (1.6% increase)
- **** Pay rates effective 1/1/18 - 3/31/18

				B						
National Officer:		Eugenio Vargas								
		Annual Salary	Daily amount (divide by 365)	Eligible Days to pay	Payment					
Profit Sharing - 2016					2,435.07	(paid 3/10/17)				
Vacation Pay - 2017										
	\$	91,450.80	250.55	14	3,507.70	(paid 3/31/2017)				
Sick Pay - 2017										
	\$	91,450.80	250.55	12	3,006.60	(paid 3/31/2017)				
Retro					831.60	(paid 6/1/17)				
	\$				150.00	(paid 1/25/18)				
Profit Sharing 2017					2,269.76	(paid 3/9/18)				
Vacation Pay - 2018										
	\$	113,021.02	309.65	14	4,335.10	(paid 3/29/2018)				
Sick Pay - 2018										
	\$	113,021.02	309.65	12	3,715.80	(paid 3/29/2018)				
Vacation Pay - 2017 - (adjustment paid in 2018)					523.46					
Sick Pay - 2017 - (adjustment paid in 2018)					448.68					
					972.14	(paid 3/29/2018)				
End of Term Payout - 2018										
	\$	111,317.70	304.98	54	16,468.92	(paid 6/29/2018)				
Profit Sharing - 2018					1,141.03	(paid 3/8/19)				

[illegible]

A

Marcy Dunaway - National Secretary Pay

105 hours paid monthly at the highest purser pay including international override, per the policy manual.

* Maximum flight attendant pay	60.13		
Purser Pay	7.50		
International pay	3.75		
	71.38	105 hours	7,494.90

Bi-monthly pay 4/1/16 - 12/31/16	3,747.45
----------------------------------	----------

** Maximum flight attendant pay	61.33		
Purser Pay	7.50		
International pay	3.75		
	72.58	105 hours	7,620.90

Bi-monthly pay - 1/1/17 - 5/1/17	3,810.45
----------------------------------	----------

91,450.80	Annual salary
250.55	Daily rate for sick and vacation

*** Maximum flight attendant pay	64.96		
Purser Pay	7.50		
International pay	3.75		
	76.21	105 hours	8,002.05

Bi-monthly pay - 5/2/17 - 12/31/17	4,001.03
------------------------------------	----------

96,024.60	Annual salary
263.08	Daily rate for sick and vacation

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	77.51	105 hours	8,138.55

Bi-monthly pay - 1/1/18 - 3/31/18	4,069.28
-----------------------------------	----------

97,662.60	Annual salary
267.57	Daily rate for sick and vacation

- * Pay rates effective 4/1/16
- ** Pay rates effective 1/1/17 - 5/1/17
- *** Pay rates effective 5/2/17 - 12/31/17 (1.6% increase)
- **** Pay rates effective 1/1/18 - 3/31/18

					B				
National Officer:	Marcy Dunaway								
		Annual	Daily amount	Eligible					
		Salary	(divide by 365)	Days to pay	Payment				
Profit Sharing - 2016									
					2,424.86	(paid 3/10/17)			
Vacation Pay - 2017									
		\$ 91,450.80	250.55	14	3,507.70	(paid 3/31/2017)			
Sick Pay - 2017									
		\$ 91,450.80	250.55	12	3,006.60	(paid 3/31/2017)			
Retro					831.60	(paid 6/1/17)			
Triple Grand Slam					300.00	(paid 7/6/17)			
Grand Slam					150.00	(paid 1/25/18)			
Profit Sharing - 2018					2,270.35	(paid 3/9/18)			
Vacation Pay - 2018									
		\$ 112,659.36	308.66	14	4,321.24	(paid 3/29/2018)			
Sick Pay - 2018									
		\$ 112,659.36	308.66	12	3,703.92	(paid 3/29/2018)			
Vacation Pay - 2017 - (adjustment paid in 2018)					513.10				
Sick Pay - 2017 - (adjustment paid in 2018)					439.80				
					952.90	(paid 3/29/2018)			
End of Term Payout - 2018									
		\$ 110,926.06	303.91	60	18,234.60	(paid 6/29/2018)			
Profit Sharing - 2018					1,199.47	(paid 3/8/19)			

C

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A

Nena Martin - National Vice President Pay
National President Pay (3/2/18)

110.5 hours paid monthly at the highest purser pay including international override, per the policy manual.

* Maximum flight attendant pay	60.13		
Purser Pay	7.50		
International pay	3.75		
	71.38	110.5 hours	7,887.49

Bi-monthly pay 4/1/16 - 12/31/16	3,943.75
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** Maximum flight attendant pay	61.33		
Purser Pay	7.50		
International pay	3.75		
	72.58	110.5 hours	8,020.09

Bi-monthly pay - 1/1/17 - 5/1/17	4,010.05
----------------------------------	----------

96,241.08	Annual salary
263.67	Daily rate for sick and vacation

*** Maximum flight attendant pay	64.96		
Purser Pay	7.50		
International pay	3.75		
	76.21	110.5 hours	8,421.21

Bi-monthly pay - 5/2/17 - 12/31/17	4,210.60
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101,054.46	Annual salary
276.86	Daily rate for sick and vacation

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	77.51	110.5 hours	8,564.86

Bi-monthly pay - 1/1/18 - 3/1/18	4,282.43
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102,778.26	Annual salary
281.58	Daily rate for sick and vacation

Stepped In as President on 3/2/18

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	77.51	116 hours	8,991.16

Bi-monthly pay - 3/2/18 - 3/31/18	4,495.58
-----------------------------------	----------

107,893.92	Annual salary
295.60	Daily rate for sick and vacation

- * Pay rates effective 4/1/16
- ** Pay rates effective 1/1/17 - 5/1/17
- *** Pay rates effective 5/2/17 - 12/31/17 (1.6% increase)
- **** Pay rates effective 1/1/18 - 3/31/18

Appendix 9

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		B					
National Officer:		Nena Martin					
		Annual	Daily amount	Eligible			
		Salary	(divide by 365)	Days to pay	Payment		
Profit Sharing - 2016					2,541.90	(paid 3/10/17)	
Vacation Pay - 2017							
	\$	96,241.20	263.67	14	3,691.38	(paid 3/31/2017)	
Sick Pay - 2017							
	\$	96,241.20	263.67	12	3,164.04	(paid 3/31/2017)	
Retro Pay					875.16	(paid 6/1/17)	
Triple Play Grand Slam					300.00	(paid 7/6/17)	
Grand Slam					150.00	(paid 1/25/18)	
Profit Sharing - 2017					2,373.70	(paid 3/9/18)	
Vacation Pay - 2018							
	\$	131,844.90	361.22	14	5,057.08	(paid 3/29/2018)	
Sick Pay - 2018							
	\$	131,844.90	361.22	12	4,334.64	(paid 3/29/2018)	
Vacation Pay - 2017 - (adjustment paid in 2018)					520.94		
Sick Pay - 2017 - (adjustment paid in 2018)					439.80		
					960.74	(paid 3/29/18)	
End of Term Payout - 2018							
	\$	118,046.02	323.41	60	19,404.60	(paid 6/29/2018)	
Profit Sharing - 2018					1,279.64	(paid 3/8/19)	

[illegible]

A

Bob Ross - National President Pay

116 hours paid monthly at the highest purser pay Including international override, per the policy manual.

* Maximum flight attendant pay	60.13		
Purser Pay	7.50		
International pay	3.75		
	71.38	116 hours	8,280.08

Bi-monthly pay 4/1/16 - 12/31/16	4,140.04
----------------------------------	----------

** Maximum flight attendant pay	61.33		
Purser Pay	7.50		
International pay	3.75		
	72.58	116 hours	8,419.28

Bi-monthly pay - 1/1/17 - 5/1/17	4,209.64
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101,031.36	Annual salary
276.80	Daily rate for sick and vacation

*** Maximum flight attendant pay	64.96		
Purser Pay	7.50		
International pay	3.75		
	76.21	116 hours	8,840.36

Bi-monthly pay - 5/2/17 - 12/31/17	4,420.18
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106,084.32	Annual salary
290.64	Daily rate for sick and vacation

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	77.51	116 hours	8,991.16

Bi-monthly pay - 1/1/18 - 7/31/18	4,495.58
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107,893.92	Annual salary
295.60	Daily rate for sick and vacation

- * Pay rates effective 4/1/16
- ** Pay rates effective 1/1/17 - 5/1/17
- *** Pay rates effective 5/2/17 - 12/31/17 (1.6% increase)
- **** Pay rates effective 1/1/18 - 7/31/18

			C							
National Officer:	Bob Ross	Overpayment Calculation								
		Annual Salary	Daily amount (divide by 365)	Eligible Days to pay	Payment					
Vacation Pay - 2017										
Original amount	\$	101,031.36	276.80	14	\$	3,875.20	OK (paid 3/31/17)			
						Overpayment	\$	-	\$	-
Sick Pay - 2017										
Original amount	\$	101,031.36	276.80	12	\$	3,321.60	OK (paid 3/31/17)			
						Overpayment	\$	-	\$	-
Vacation & Sick Pay - 2017 - (adjustment paid in 2018....all paid in error)					Overpayment	\$	968.76	\$	968.76	
Vacation Pay - 2017 (remaining unused days per agreement)										
Original amount - paid in error (a)	\$	114,632.67	314.06	17	\$	5,339.02	(paid 3/29/2018)			
Correct calculation amount	\$	101,031.36	276.80	17	\$	4,705.60				
						Overpayment	\$	633.42	\$	633.42
Vacation Pay - 2018 (remaining unused days per agreement)										
Original amount - paid in error (a)	\$	122,121.70	334.58	29	\$	9,702.82	(paid 3/29/2018)			
Correct calculation amount	\$	107,893.92	295.60	29	\$	8,572.40				
						Overpayment	\$	1,130.42	\$	1,130.42
Sick Pay - 2018										
Original amount - paid in error (a)	\$	122,121.69	334.58	12	\$	4,014.96	(paid 3/29/2018)			
Correct calculation amount	\$	107,893.92	295.60	12	\$	3,547.20				
						Overpayment	\$	467.76	\$	467.76
End of term payout - 2017 (January 1 - December 31, 2017)										
Original amount - paid in error (a)	\$	118,046.02	334.58	35	\$	11,710.30	(paid 3/29/2018)			
Correct calculation amount	\$	107,893.92	295.60	35	\$	10,346.00				
						Overpayment	\$	1,364.30	\$	1,364.30
End of Term Payout - 2018 (January 1 - July 31, 2018)										
Original amount - paid in error (a)	\$	118,046.02	334.58	20.44	\$	6,838.82	(paid 3/29/2018)			
Correct calculation amount	\$	107,893.92	295.60	20.44	\$	6,042.06				
						Overpayment	\$	796.75	\$	796.75
Overpayment subtotal								\$	5,361.41	**
Add 2018 profit-sharing contribution paid (3/8/2019) on excess amount above **								\$	75.06	(based on 1.4%)
Total overpayment - due to APFA								\$	5,436.47	

Appendix 14

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